**EXHIBIT B** 

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CONFORMED SUBMISSION TYPE: PUBLIC DOCUMENT COUNT:
                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     ACCESSION NUMBER:
                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            MIC-Info: RSA-MD5, RSA,
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                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     <SEC-DOCUMENT>0001001277-01-000024.txt : 20010123
<SEC-HEADER>0001001277-01-000024.hdr sgml : 20010123
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                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                      Originator-Name: webmaster@www.sec.gov
                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             Proc-Type: 2001, MIC-CLEAR
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 STREET 1.
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                                                                                                                                                                                                                                                                                                                                                                                      STANDARD INDUSTRIAL CLASSIFICATION:
                                                                                                                                                                                                                                                                                                                              FISCAL YEAR END:
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SECURITIES AND EXCHANGE COMMISSION

Washington, D. C. 20549

FORM 8 -×

CURRENT REPORT

Pursuant to Section 13 or 15(d) of the Securities Exchange Act of 1934

January 10, 2001

(Date of Report)

AREMISSOFT CORPORATION

(Exact name of registrant as specified in its charter)

STATE OF DELAWARE 7372

(IRS Employer Identification No.)

68-0413929

(Commission File Number)

(State or other jurisdiction of incorporation)

http://www.sec.gov/Archives/edgar/data/1065152/000100127701000024/0001001277-01-000024.txt

216 Haddon Avenue, Suite 607, Westmont, NJ

08108

(Address of principal executive offices)

(Zip Code)

Registrant's telephone number, including area code: (856) 869-0770

<PAGE>2

Item 5. Other Events

On December 29, 2000, AremisSoft Corporation acquired all of the outstanding shares of Denon International Limited for approximately \$7.34 million. Denon International is a Dubai, U.A.E., based company organized in the British Virgin Islands with operations in Romania, Turkey, Greece, Northern Cyprus, Ukraine, Oman, Qtar, Bahrain, Kuwait, Kingdom of Saudi Arabia, Jordan and India.

Denon International develops, markets, implements and supports a fully integrated ERP system with an Arabic User Interface directed at the ERP market in the Middle East. The amount of consideration was determined through negotiations that took into account various factors concerning the business of Denon International including, among other things, the barriers to entry into the Middle Eastern ERP market and the market value of comparable companies.

## Signatures

Pursuant to the requirements of the Securities Exchange Act of 1934, the registrant has duly caused this report to be signed on its behalf by the undersigned hereunto duly authorized.

Dated: January 10, 2001

AREMISSOFT CORPORATION

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----END PRIVACY-ENHANCED MESSAGE----

By:/s/ ROYS POYIADJIS

Roys Poyiadjis
President & Chief Executive Officer

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